

The Gazette of India



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NOTICE

The undermentioned Gazettes of India Extraordinary were published during the week ending the 29th July, 1952 :—

Issue No.	No. and Date	Issued by	Subject
108	S. R. O. 127, dated the 19th July 1952.	Delhi State Secretariat, Delhi.	Certain Amendments made in the Notification No. F. 28 (1)/49-C.S., dated the 3rd October 1951.
109	S. R. O. 1309, dated the 27th July 1952.	Ministry of States.	The Kutch (Council of Advisers) Order, 1952.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of this Gazette.

PART II—Section 3

Statutory Rules and Orders issued by the Ministries of the Government of India (other than the Ministry of Defence) and Central Authorities (other than the Chief Commissioners).

MINISTRY OF HOME AFFAIRS

New Delhi, the 23rd July 1952

S.R.O. 1312.—In pursuance of clause (1) of article 239 of the Constitution the President hereby directs that the Chief Commissioners of Delhi, Ajmer, Coorg and Andaman and Nicobar Islands, shall, subject to the control of the President and until further orders, exercise the powers and discharge the functions of—

- (a) a State Government under Part III of the Cinematograph Act, 1952 (XXXVII of 1952);
- (b) the Central Government under sub-section (4) of section 12 and section 16 in Part III of the said Act.

[No. 20/8/52-Judl.]

New Delhi, the 28th July 1952

S.R.O. 1312.—In pursuance of article 221 of, and sub-paragraph (3) of paragraph 10 of Part D of the Second Schedule to, the Constitution, the President hereby makes the following Order, namely that a Judge of the Punjab High Court, while on duty in Delhi as a member of the Circuit Bench of that High Court, is entitled, in addition to the allowances and facilities specified in the High Court Judges (Part A States) Travelling Allowance Rules, 1950, to a conveyance allowance of Rs. 150 per mensem.

This Order will have effect from the 25th February 1952.

[No. 57/52-Judicial.]

E. C. GAYNOR, Dy. Secy.

New Delhi, the 26th July 1952

S.R.O. 1314.—In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with articles 313 and 372 thereof and paragraph 19 of the Adaptation of Laws Order, 1950, the President hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Home Department, No. F.9/2/33-Ests., dated the 9th January, 1934, namely:—

In the Schedule annexed to the said notification under the heading 'Department of Education, Health and Lands', sub-heading "Miscellaneous posts", the following entries relating to the Central Drugs Laboratory, Calcutta, shall be added, namely:—

"Associate Biochemist.	Director General of Health Services.	Director General of Health Services.	All"
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[No. 7/19/52-Ests.]

S. P. MAHNA, Asstt. Secy.

New Delhi, the 30th July 1952

S.R.O. 1315.—In exercise of the powers conferred by section 27 of the Indian Arms Act, 1878 (XI of 1878), the Central Government hereby exempts one company of the Nepal Government Police Force proceeding from Kathmandu to Saptari and another proceeding from Kathmandu to Mahattari through Indian territory from the operation of all the prohibitions and directions contained in sections 6, 10 and 13 to 15 of the said Act in respect of:—

Revolvers—2.
Rifles (N.K. 3)—208
Bayonets—208.

[No. 9/33/52-Police(I).]

U. K. GHOSHAL, Dy. Secy.

MINISTRY OF STATES

New Delhi, the 26th July 1952

S.R.O. 1316.—In exercise of the powers conferred by Entry 3(b) of the Table annexed to Schedule I to the Indian Arms Rules, 1951, the Central Government specifies Rajkumar Laxmi Narayan Bhanj Deo, a member of the family of the Ruler of Keonjhar State for the purposes of that entry and directs that the exemption shall be valid only in respect of three weapons including not more than one rifle and one revolver.

[No. 174-D.]

H. C. MAHINDROO, Under Secy.

MINISTRY OF FINANCE
(Department of Economic Affairs)

New Delhi, the 28th July 1952

S.R.O. 1317.—In exercise of the powers conferred by sub-section (3) of section 1 of the State Financial Corporations Act, 1951 (LXIII of 1951), the Central Government hereby appoints the 1st day of August 1952, as the date on which the said Act shall come into force in all the States to which the said Act extends.

[No. F.9(107)-F.1/51.]

S. K. SEN, Dy. Secy.

MINISTRY OF FINANCE (REVENUE DIVISION)

CENTRAL EXCISES

New Delhi, the 2nd August 1952

S.R.O. 1318.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendment shall be made in the Central Excise Rules, 1944, namely:—

In sub-clause (B) of clause (ii) of rule 2 of the said Rules, for the words "Salt Controller" the words "Salt Commissioner" shall be substituted.

[No. 13.]

S.R.O. 1319.—In exercise of the powers conferred by Section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendment shall be made in the Central Excise Rules, 1944, namely:—

In clause (iii) of rule 226 of the Said Rules, after the word "book" where it occurs for the last time, the words "account or register" shall be inserted.

[No. 14.]

A. K. MUKARJI, Dy. Secy.

CENTRAL BOARD OF REVENUE

New Delhi, the 26th July 1952

S.R.O. 1320.—Corrigendum.—In the Central Board of Revenue Notification No. 13 Income-tax, dated the 26th February 1952 appearing on page 325 of Part II Section 3 of the Gazette of India, dated the 1st March 1952, for the words and figures 'Indian Income-tax Rules 1922' read the words brackets and figures 'Indian Income-tax (Provident Fund Relief) (Central Board of Revenue) Rules 1930'.

[No. 46.]

S. P. LAHIRI, Secy.

MINISTRY OF COMMERCE AND INDUSTRY

New Delhi, the 29th July 1952

S.R.O. 1321.—In exercise of the powers conferred by sub-clause (a) of Clause 2 of the Iron and Steel (Control of Production and Distribution) Order, 1941, the Central Government is pleased to direct that the following amendment shall be made in the Notifications of the Government of India in the Ministry of Industry and Supply, No. I(1)-4(41), dated the 7th September 1950, No. I(1)-1(530)D, dated the 26th May 1948, No. I(1)-1(699)/48-B, dated the 16th August 1948, and No. I(1)-1(106), dated the 8th March 1948, as amended from time to time, namely:—

In the Schedule annexed to each of the said Notifications, for the entry "Deputy Director of Civil Supplies, Government of Punjab, Simla", the entry "Director of

Civil Supplies and Deputy Secretary to the Government of Punjab, Simla" shall be substituted.

[No. SC(A)-4(113).]

S.R.O. 1322.—In exercise of the powers conferred by sub-clause (b) of Clause 2 of the Iron and Steel (Scrap Control) Order, 1943, the Central Government is pleased to direct that the following amendment shall be made in the Notifications of the Government of India in the Ministry of Industry and Supply, No. I(1)-4(78)A, dated the 6th January 1951, No. I(1)-4(78)B, dated the 6th January 1951, and No. I(1)-4(78)C, dated the 6th January 1951, as amended from time to time, namely:—

In the Schedule annexed to each of the said Notifications, for the entry "Deputy Director of Civil Supplies, Government of Punjab, Simla", the entry "Director of Civil Supplies and Deputy Secretary to the Government of Punjab, Simla" shall be substituted.

[No. SC(A)-4(113)A.]

D. HEJMADI, Under Secy.

ORDERS

New Delhi, the 26th July 1952

S.R.O. 1323.—In exercise of the powers conferred by section 4 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), and in partial modification of the notification of the Government of India in the late Ministry of Industry and Supply S.R.O. No. 503, dated the 2nd September 1950, in so far as it relates to the fixation of maximum price of soda ash, the Central Government hereby fixes the following Schedule of maximum price for 992 cwts (gross) of soda ash imported from France per s.s. "CITTA DI VIAREGGIO" during the month of April 1952, by the Eastern Import and Export Company, Jan Mansion, Sir Phirozshah Mehta Road, Fort, Bombay.

SCHEDULE

(1)	(2)	(3)	(4)	(5)
Variety of soda Ash	Maximum price that may be charged by the importer	Maximum price that may be charged by a distributor	Maximum price that may be charged by a wholesale dealer	Maximum price that may be charged by a retail dealer
Soda Ash.	Rs. 24-7-0 per cwt. Ex-godown/F.O.R. Bombay.	The price specified in Column 2 PLUS (a) actual railway freight by goods train or actual transport charges by sea from Bombay to the place of destination, and (b) handling charges not exceeding annas eight per cwt.	The price specified in Column 3 PLUS a margin not exceeding annas eight per cwt.	The price specified in Column 4 PLUS a margin not exceeding Rs. 1-12-0 per cwt.

NOTE.—These prices are exclusive of local taxes such as Sales Tax, Octroi and other local taxes which may be charged extra.

[No. PC-7(34)/52]

S.R.O. 1324.—In exercise of the powers conferred by section 4 of the Supply and Price's of Goods Act, 1950 (LXX of 1950), and in partial modification of the notification of the Government of India in the late Ministry of Industry and Supply No. S.R.O. 503, dated the 2nd September, 1950, in so far as it relates to the fixation of maximum price of caustic soda, the Central Government hereby fixes the following Schedule of maximum price in respect of 638 cwts. (gross) of caustic soda imported from the United States of America per s.s. "City of Durham" during the month of March 1952 by Messrs. Friends' Trading Company, Grain Market, Jamnagar (Saurashtra).

SCHEDULE

(1)	(2)	(3)	(4)	(5)
Variety of Caustic soda	Maximum price that may be charged by the importer	Maximum price that may be charged by a distributor	Maximum price that may be charged by a wholesale dealer	Maximum price that may be charged by a retail dealer
Caustic Soda	Rs. 45-1-0 per cwt. Ex-godown/ F.O.R. Bombay	The price specified in Column 2 PEUS (a) actual railway freight by goods train or actual transport charges by sea from Bombay to the place of destination and (b) handling charges not exceeding annas eight per cwt.	The price specified in Column 3 PLUS a margin not exceeding annas eight per cwt.	The price specified in Column 4 PLUS a margin not exceeding Rs. 1-12-0 per cwt.

NOTE.—These prices are exclusive of local taxes such as Sales Tax, Octroi and other local taxes, which may be charged extra.

[No. PC-7(29)/52]

New Delhi, the 1st August 1952

S.R.O. 1325.—In exercise of the powers conferred by section 4 of the Supply and Prices of Goods Act, 1950 (LXX of 1950), the Central Government hereby directs that the following further amendment shall be made in the notification of the Government of India in the late Ministry of Industry and Supply No. S.R.O. 500, dated the 2nd September, 1950, namely:—

In the Schedule to the said notification, for the entries relating to Horlicks the following entries shall be substituted, namely:—

"Horlicks 1 lb.—Rs. 3-14-0 per bottle.

Horlicks $\frac{1}{2}$ lb.—Rs. 2-4-0 per bottle.

Horlicks 5 lbs—Rs. 18-3-0 per bottle."

[No. PC-4(1)/52-PT-II.]
S. A. R. CHARY, Asstt. Secy.

New Delhi, the 30th July, 1952.

S.R.O. 1326.—The following general authorisation issued by the Iron and Steel Controller under Clauses 3 and 4 of the Iron and Steel (Scrap Control) Order, 1943, is published for general information:—

"In exercise of the powers conferred on me under Clauses 3 and 4 of the Iron and Steel (Scrap Control) Order, 1943, I hereby authorise the acquisition and disposal, within the Union of India, of any quantity of the category of scrap specified in the statement appended hereto,

without any written order or authorisation. This relaxation shall not affect the statutory selling prices of these categories.

STATEMENT

1. Fishplates—Defective (for heavy or light rails).
2. (Semis)—Defective Blooms over $4\frac{1}{2}$ " sq.
3. Structural, defective, rejected and non-standard over 9 ft long, of the following sections:—
 - (a) Joists 5" \times 3" and heavier.
 - (b) Equal Angles $3\frac{1}{2}$ " \times $3\frac{1}{2}$ " \times $\frac{1}{2}$ " and heavier.
 - (c) Unequal Angles 4" \times 3" \times $5/16$ " and heavier.
 - (d) Bulb Angles 6" \times $3\frac{1}{2}$ " and heavier.
 - (e) Round Edged Flats 9" and wider.
 - (f) Channels 5" \times $2\frac{1}{2}$ " and heavier.
 - (g) Bearing Plates.
 - (h) Crossing Sleepers.
 - (i) Clutch Bars.
4. Rails, Wrought Iron—used.

M. K. POWVALA,
Iron and Steel Controller."

[No. SC(A)-4(137).]
C. R. NATESAN, Dy. Secy.

MINISTRY OF EDUCATION

ARCHAEOLOGY

New Delhi, the 25th July 1952

S.R.O. 1327.—In exercise of the powers conferred by section 23 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), read with section 15 thereof the Central Government hereby directs that the following amendment shall be made in the rules issued by the Government of U.P. under their notification No. 282-MS/79 MS-1929, dated the 22nd May 1933 for the observance of visitors to the Central Archaeological Monuments and Gardens in the Agra District, the same having been previously published as required by those sections, namely:—

After rule VII of the said rules insert the following new rule, namely:—

“Rule VII-A.—No lorries, heavy transport vehicles and bullock carts are allowed to pass through the fore court in front of the Main Gateway of the Taj Mahal and between the Fatehabad and Fatehpuri gates.”

[No. F.3-61/51-A.2.]

New Delhi, the 28th July 1952

S.R.O. 1328.—In exercise of the powers conferred by sub-section (3) of section 3 of the Ancient Monuments Preservation Act, 1904 (VII of 1904), the Central Government is pleased to confirm its notification in the Ministry of Education No. F.4-1/52-A.2, dated 26th March 1952, declaring the ancient monuments viz. Temple of Shri Loka Nath, Panchavaktar temple, Barsela Monuments in Mandi District Himachal Pradesh, described therein to be protected monuments within the meaning of the said Act.

[No. F.4-1/52-A.2.]

B. CHATTERJEE, Under Secy.

MINISTRY OF COMMUNICATIONS

(Posts and Telegraphs)

New Delhi, the 26th July 1952

S.R.O. 1329.—In exercise of the powers conferred by the Indian Post Office Act, 1898 (VI of 1898), the Central Government hereby directs that the following amendment shall be made in the Indian Post Office Rules 1933, namely:

To sub-rule (1) of rule 44 of the said Rules, the following proviso shall be added namely:

Provided that during the period from the 1st July 1952 to the 30th June 1953, this sub-rule shall have effect as if for the figure '700' the figure '2500' were substituted.

[No. C7-1/52pt]

K. V. VENKATACHALAM, Dy. Secy.

MINISTRY OF REHABILITATION

(Office of the Chief Claims Commissions)

New Delhi, the 22nd July 1952

S.R.O. 1330.—In exercise of the powers delegated to me by the Central Government under Notification No. 32(13)/AE-51, dated 15th May 1952, read with Section 4 of the Displaced Persons (Claims) Act, 1950 (XLIV) of 1950 it is directed that the Claims Commissioners mentioned below shall exercise jurisdiction as revising authority against the orders passed by the Claims Commissioners and *Ex-Officio* Claims Officers specified in Column 3 of the Schedule.

SCHEDULE

S. Nos.	Name of revising authority (Claims Commissioner)	Jurisdiction (CLAIMS COMMISSIONER & EX-OFFICIO CLAIMS OFFICERS).
1.	Shri R. K. Vaish (H. Qs. at Delhi)	Shri Bhanju Ram Gandhi. (H. Qs. at Delhi)
2.	Shri Tarachand Aggarwal (H. Qs. at Delhi)	Shri Gobiniram Budhiraja (H. Qs. at Delhi)
3.	Shri I. M. Lall.	Shri Gurcharan Dass (H. Qs. at Delhi)
4.	Shri S. P. Advani.	<div style="display: flex; align-items: center;"> <div style="flex-grow: 1; margin-right: 10px;"> <p>1. Shri Milawa Ram Kalia 2. " Hari Chand Mathur. 3. " Krishan Chandra 4. " Dewan Fatoch Chand.</p> </div> <div style="text-align: right; font-size: small;"> H. Qs. at Sirivastva, Delhi. 5. Shri Ram Lall 6. " Karter Singh Chadha. </div> <div style="margin-left: 10px;"> } H. Qs. at Jullundur </div> </div>

[No. 7(49)/CCC/AE-52.]

I. M. LALL,
Chief Claims Commissioner.

New Delhi, the 23rd July 1952

S.R.O. 1331.—In exercise of the powers conferred by section 23 of the Evacuee Interest (Separation) Act, 1951 (LXIV of 1951), the Central Government hereby

directs that the following further amendments shall be made in the Evacuee Interest (Separation) Rules, 1951, namely:—

In the said rules,—

((a) in rule 2, in clause (d), after the words "means the" the words "institution and" shall be inserted;

((b) in sub-rule (2) of rule 7 after the word "envelopes" the words and brackets "(each of them bearing stamps of the value required for registering it with acknowledgement due)" shall be inserted;

((c) for sub-rule (1) of rule 11, the following sub-rule shall be substituted, namely:—

(1) "A general notice shall be served—

(i) by publishing it in the official Gazette or in a local paper having circulation in the locality and

(ii) by affixing a copy thereof on some conspicuous place in the Office of the Competent Officer.

Explanation.—A general notice published in the official Gazette or in a local newspaper may relate to more than one composite property.

(2) In sub-rule (2) of rule 11:—

(i) for clause (c) following clause shall be substituted, namely:—

"(c) by registered letter addressed to the person concerned at his last known address, with acknowledgement due".

(ii) the proviso shall be omitted.

(d) after rule 13 the following rule shall be inserted, namely:—

"14. Fees.—(1) The following fees shall be charged when an application for a copy of an order or any other document is made to the Competent Officer or any other authority exercising any jurisdiction under the Act:—

(a) First two hundred words or under—Re. 1.

Every additional hundred words or fraction thereof.—As. 8.

(b) An additional fee of Re. 1 shall be charged for a copy urgently required.

(c) A search fee at the rate of Re. 1 shall be levied if no Index No. or Registration No. is given in the application for a copy.

(2) Fees leviable under sub-rule (1) shall be paid in the form of an Indian Postal Order crossed in the name of the Competent Officer concerned."

[No. 82(13)/51-Prop.]

New Delhi, the 24th July 1952

S.R.O. 1332.—In exercise of the powers conferred by section 23 of the Evacuee Interest (Separation) Act, 1951 (LXIV of 1951), the Central Government hereby directs that the following further amendments shall be made in the Evacuee Interest (Separation) Rules, 1951, namely:—

In the said Rules,—

(a) in rule 9, for the words 'for the hearing of the claim' the words 'within which a written statement under rule 10 may be filed' shall be substituted;

(b) after rule 14 the following rule shall be inserted, namely:—

"15. Register of Composite properties.—Every competent officer shall maintain in Form 'H' a register of composite properties in respect of which a general notice or a notice to any individual person has been issued under sub-section (1) of section 6 of the Act."

(c) after from 'G' following form shall be inserted, namely:—

FORM H

Form of Register of composite properties

(See Rule 15)

FORM H

REGISTER OF COMPOSITE PROPERTIES LISTED BY CUSTDIANS AND CONTAINED IN APPLICATIONS UNDER SECTION 6.

S. No.	Information from Custodians	Applications	Date of receipt	Description of composite property	Serial number in Register	Date of filing	Remarks
1							order of competing officer declaring the property, to vest in the Custodian free from encumbrances and liabilities in case no claim is filed.
2							
3							
4							
5							
6							
7							
8							

[No. 82(13)/51-Prop.]

MANMOHAN KISHAN, Asstt. Secy.

MINISTRY OF WORKS, HOUSING AND SUPPLY

New Delhi, the 23rd July 1952

S.R.O. 1333.—In pursuance of clause (b) of section 2 of the Requisitioning and Acquisition of Immovable Property Act, 1952 (XXX of 1952), the Central Government hereby authorises the Collector of Muzaffarpur (Bihar) to perform the functions of a competent authority under the said Act for the area within his jurisdiction.

[No. 5793-WII/52.]

New Delhi, the 26th July 1952

S.R.O. 1334.—In pursuance of clause (b) of section 2 of the Requisitioning and Acquisition of Immovable Property Act, 1952 (XXX of 1952), the Central Government hereby authorises the Collector of Patna (Bihar) to perform the functions of a competent authority under the said Act for the area within his jurisdiction.

[No. 5983-WII/52.]

S. V. JOSHI, Dy. Secy.

MINISTRY OF PRODUCTION

New Delhi, the 28th July 1952

S.R.O. 1335.—In pursuance of the provisions of section 4 of the Coal Mines (Conservation and Safety) Act, 1952, (XII of 1952), and in partial modification of the notification of the Government of India in the late Ministry of Works, Production and Supply No. S.R.O. 39, dated the 8th January 1952, as subsequently amended, the Central Government hereby appoints Shri M. L. Shome, Deputy Coal Commissioner (Distribution) as a member of the Coal Board established under the said section vice Shri I. S. Malik, with effect from the afternoon of the 21st July 1952.

[No. 19-CI(4)/52.]

C. C. DESAI, Secy.

MINISTRY OF LABOUR

New Delhi, the 23rd July 1952

S.R.O. 1336.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (XIX of 1952), the Central Government hereby appoints Kumari Indira De and Sarvashri Debi Prasad Dutta and Basanta Kumar Roy to be Inspectors for the whole of the State of West Bengal for the purposes of the said Act and of any Scheme made thereunder, in relation to factories which are engaged in a controlled industry or in an industry connected with a mine or an oilfield.

[No. P.F.516(16).]

New Delhi, the 25th July 1952

S.R.O. 1337.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (XIX of 1952), the Central Government hereby appoints Shri O. N. Misra, I.A.S., Uttar Pradesh, to be an Inspector for the whole of the State of Uttar Pradesh, for the purposes of the said Act and of any scheme made thereunder, in relation to factories which are engaged in a controlled industry or in an industry connected with a mine or an oilfield.

[No. P.F.516(15).]

S.R.O. 1338.—In exercise of the powers conferred by section 10 of the Coal Mines Labour Welfare Fund Act, 1947 (XXXII of 1947), the Central Government hereby make the following amendment to the Coal Mines Labour Welfare Fund Rules, 1949, the same having been previously published as required by sub-section (1) of the said section, namely:—

“After sub-rule (4) of rule 32 of the said Rules, the following sub-rule shall be inserted, namely:

“(5) Notwithstanding anything contained in this rule, if the Commissioner is satisfied with respect to the owner of any colliery that no coal or coke was despatched by him otherwise than by rail during the preceding twelve months he may by a permit in writing allow him to submit, in place of a monthly Return, a consolidated Return in Form D for such period not exceeding one year as may be specified in the permit. A consolidated Return so submitted shall reach the Commissioner not later than the last day of the month immediately following the period specified in the permit.”

[No. M-1(4)52.]

New Delhi, the 28th July 1952

S.R.O. 1339.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (XIX of 1952), the Central Government hereby appoints Dr. B. R. Seth, Delhi, to be an Inspector for the whole of the State of Delhi for the purposes of the said Act and of any scheme made thereunder in relation to factories engaged in controlled industries or in any industry connected with a mine or an oilfield.

[No. PF.516(33).]

New Delhi, the 29th July 1952

S.R.O. 1340.—In exercise of the powers conferred by sub-section (5) of section 1 read with section 24 of the Payment of Wages Act, 1936 (IV of 1936), the Central Government hereby extends the provisions of the said Act, except sub-section (4) of section 8 thereof, which at present extend to the payment of wages to all classes of persons employed in mines (to which the Mines Act, 1952, applies) in certain parts of India, to the payment of wages to all classes of persons employed in mines (to which the Mines Act, 1952, applies) in the rest of India except the State of Jammu and Kashmir, three months' notice of its intention of so extending the aforesaid provisions having been already given as required by sub-section (5) of section 1 of the Payment of Wages Act, 1936.

[No. Fac-52(18).]

S.R.O. 1341.—In exercise of the powers conferred by sub-section (1) of section 13 of the Employees' Provident Funds Act, 1952 (XIX of 1952), the Central Government hereby appoints Shri Ramnath Pranshankar Shukla, Kutch, to be an Inspector for the whole of the State of Kutch for the purposes of the said Act and of any scheme made thereunder in relation to factories engaged in controlled industries or in an industry connected with a mine or an oilfield.

[No. PF.516(17).]

SADASHIVA PRASAD, Dy. Secy.

New Delhi, the 26th July 1952

S.R.O. 1342.—The following draft of certain further amendment to the Industrial Disputes Central Rules, 1947, which the Central Government proposes to make in exercise of the powers conferred by section 33 of the Industrial Disputes Act, 1947 (XIV of 1947) is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the draft will be taken into consideration on or after 10th September 1952.

Any objection or suggestion which may be received from any person with respect to the said draft on or before the date specified above will be considered by the Central Government.

Draft Amendments

In the said Rules—

- After rule 51A, the following rule shall be inserted, namely:

“51B. Application for permission under section 33.—(1) An employer intending to obtain the express permission in writing of the conciliation officer, Board or Tribunal, as the case may be, under section 33 shall present an application in form D.D.I. in triplicate to such conciliation officer, Board or Tribunal and shall file along with the application as many copies thereof as there are opposite parties.

- Every application under sub-rule (1) shall be verified at the foot by the employer making it or by some other person proved to the satisfaction of the conciliation officer, Board or Tribunal to be acquainted with the facts of the case.
- The person verifying shall specify, by reference to the numbered paragraphs of the application, what he verifies of his own knowledge and what he verifies upon information received and believed to be true.
- The verification shall be signed by the person making it and shall state the date on which and the place at which it was verified.

- In the Schedule after Form DD the following Form shall be inserted, namely:

FORM DDI

[See rule 51B]

Before (here mention the conciliation officer, Board or Tribunal).

Application for permission under section 33 of the Industrial Disputes Act, 1947 (XIV of 1947).

A APPLICANT address.

Versus

B OPPOSITE PARTY (IES) Address (es).

The above mentioned applicant begs to state as follows:—

(here set out the relevant facts and circumstances of the case and the grounds on which the permission is sought for).

The applicant therefore prays that the express permission may kindly be granted to him to take the following action, namely:—

(here mention the action specified in clause (a) or clause (b) of section 33).

(Signature of the applicant)

Dated this day of 195

Space for verification.

(Signature of the person verifying).

Date (on which the verification was signed)

Place (at which the verification was signed)

[No. LR.1(194)]

S.R.O. 1343.—Whereas the Central Government is of opinion that an industrial dispute exists between the employers in relation to the Punjab National Bank, Limited, and their workmen in respect of the matter specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby refers the said dispute for adjudication to the Industrial Tribunal at Calcutta constituted under section 7 of the said Act.

SCHEDULE

Whether the termination of the services of Shri B. D. Girdhar, who was employed as an Inspector in the Bank at Delhi, was justified and, if not, what relief should be granted to him.

[No. LR-100(42).]

New Delhi, the 29th July 1952

S.R.O. 1344.—In pursuance of section 17 of the Industrial Disputes Act, 1947 (XIV of 1947), the Central Government hereby publishes the following award of the All India Industrial Tribunal (Bank Disputes) relating to grant of interim relief to workmen in banking companies.

AWARD

BEFORE THE ALL INDIA INDUSTRIAL TRIBUNAL (BANK DISPUTES), BOMBAY

I.A. No. 14/52 (Application by All India Bank Employees' Association), I.A. No. 27/52

(Application by Federation of Bank of India Staff Unions) and other demands for interim relief in Reference No. 1/52 (S.R.O. 36, dated 5th January 1952).

In the matter of the main adjudication of the dispute specified in Schedule II to the Government of India, Ministry of Labour Notification No. S.R.O. 36, dated 5th January 1952, between Banks and their workmen, and directions for interim relief regarding dearness allowance, working hours and overtime and medical relief.

Certain demands for interim relief on behalf of a large section of Bank employees have been pressed before us. The All India Bank Employees' Association has filed

a regular application praying for interim relief on behalf of the employees of its constituent unions. 13 Exchange Banks employees unions have joined in the request; so also employees of unions affiliated to the Indian National Trade Union Congress. These demands relate primarily to three matters:

- (1) Restoration of Sen Award working hours and overtime payment.
- (2) Payment of dearness allowance according to the Sen Award formula wherever there is a rise in the cost of living index.
- (3) Medical Relief on the lines of the Sen Award.

2. The Bank managements oppose the grant of any interim relief primarily on the merits and also on legal points. Lengthy arguments have been advanced before us. We have considered the matter very carefully. We will pass a comparatively short order because in a matter dealing with these important subjects at this interlocutory stage it is not desirable to make observations which are likely to be construed as pre-judging or tending to pre-judge the issues which must await a fuller investigation.

3. We take up the question of law first. If we have no power to grant interim relief at all there is no need for consideration of the question on the merits. Mr. H. M. Seervai contended that the Tribunal cannot legally grant any interim relief firstly because interim relief is not one of the disputes referred to the Tribunal for adjudication. Secondly, it cannot even be said to be incidental to any points of dispute found in the reference within the meaning of Section 10, clause (4) of the Industrial Disputes Act, 1947. Thirdly, the Legislature having provided for interim relief by Section 7 of the Industrial Disputes (Amendment and Temporary Provisions) Act, 1951, the Tribunal's jurisdiction, both expressly and impliedly, must be taken to have been excluded.

4. So far as our legal power is concerned the matter is concluded by a number of decisions in favour of affirming the existence of such a power. It is sufficient to refer to the following decisions:—

- (1) Punjab National Bank Ltd. and their workmen—June 1952 Labour Law Journal, page 791.
- (2) Punjab National Bank Ltd. versus A. N. Sen and Others—March 1952 Labour Law Journal, Vol. I, page 371.
- (3) Thakur Yugol Kishore Sinha versus the State of Bihar—March 1950 (2) Labour Law Journal, page 539

The first of these decisions is by the Labour Appellate Tribunal and the other two by High Courts. Mr. Seervai concedes that so far as this Tribunal is concerned the matter must be taken to be concluded by the latest decision of the Labour Appellate Tribunal. It is also significant that the said decision deals with a contention based on the amendment of Section 10, clause (4) of the Industrial Disputes Act, 1947, and its effect on the definition of the term "Award" in Section 2 in the main Act. He, however, desires to press this contention before us as he wants to raise the point, if need be, before higher Tribunals. He contends that even the latest decision of the Labour Appellate Tribunal requires reconsideration and that an argument based on Section 7 of the Industrial Disputes (Amendment and Temporary Provisions) Act, 1951, has not been considered in that decision. We do not wish to discuss the matter further. We hold that there is power to grant interim relief if a proper case is made out. We accordingly turn to the merits of the dispute between the parties.

5. The first important question is the one relating to working hours. The demand is for restoration of working hours as per Sen Award together with overtime payment as fixed by that Award. The Sen Award provided for the clerical staff $6\frac{1}{2}$ hours per week day and $3\frac{1}{2}$ hours per Saturday, totalling 36 hours per week exclusive of recess. For the subordinate staff it provided for $7\frac{1}{2}$ hours per week day and 4 hours per Saturday making in all $41\frac{1}{2}$ hours per week. Overtime payment at double the usual rate was also to be paid by the banks. Overtime work commenced immediately on the close of the working hours as stated above. In other words, there was no "cushioning" for any short period during which time there was to be no overtime payment. After the Sen Award was declared void, there appears to have been a tripartite conference between the Government, the representatives of banks management and of bank employees. The situation created by the judgment of the Supreme Court appears to have been carefully discussed. An understanding on certain points of dispute was arrived at between the parties but not on all items. The Industrial Disputes (Amendment and Temporary Provisions) Act, 1951, was thereupon passed by the Legislature. It was followed by the appointment of a Tribunal.

When the members of that Tribunal resigned there was some delay in the constitution of the present Tribunal. During the interval, most of the banks increased their working hours. The employees raised strong objections. Even now, in some places they are not working according to the new hours as prescribed. In other places they resisted for some time but they were ultimately made to yield. It is in these circumstances that the present demand for the restoration of the Sen Award working hours is made before us.

6. The main contention before us is that the present working hours are in some places very long and extend to as many as 54 hours in some out-of-the-way places. Even in some important cities the working hours have been increased beyond the Sen Award hours and no overtime is paid. During the arguments we called for statements from the Banks showing the pre-Sen working hours, working hours during the Sen Award period and the post-Sen period. Exhibit B2 filed on behalf of the banks is such a statement. Most of the important banks have given their present hours. A distinction has been made between the hours prescribed by circulars and the actual working hours in practice. It was pointed out that in several cases the employees are allowed to leave as soon as the day's normal work is finished. From the statement it is clear that there is great variation in the number of working hours of banks at present. *Prima facie* it is difficult to see any justification for this. There ought to be a fairly uniform period of working hours for all employees in banks just as there is or ought to be in Government offices and well-ordered commercial concerns. Mr. A. S. R. Chari contended vigorously that the increase in the working hours by banks varied according to the strength or weakness of the trade union movement in several places in the country. In some places where the union is weak working hours have been increased enormously to the great detriment of the health of the employees. The banks stated that in practice what appears to be long hours are not observed, such hours being fixed merely for purposes of calculation of overtime beyond those hours. The banks further stated that where the normal day's work is done, the employees are permitted to leave the premises.

7. We consider that it is desirable to have a uniform number of hours applicable to all banks. This must be *prima facie* in conformity with and not much in excess, if at all, over office hours of middle class employees in Government and allied concerns. The Award of Shri B. B. Singh fixed 41½ hours for U.P. Banks. The Award of Shri R. Gupta in Calcutta fixed 36½ hours with no overtime at all for the employees of the Imperial Bank of India in Calcutta and Bengal Circle. The Sen Award fixed 36 hours all through and ordered overtime payment for work beyond those 36 hours at the usual double rate. A study of the various working hours by different banks at different places set out in Exhibit B2 shows that in effect they vary from 36 to 44 normally; in some cases, they even go beyond. It was pointed out that immediately the Sen Award became effective banks reduced banking hours for the public by half an hour on each week day and by about an hour on Saturday and also Saturday clearing was stopped. It was contended on behalf of the employees that this was a deliberate concerted move to prejudice the Sen Award in the eyes of the public. The banks' reply was that from the past experience of several years, the reduction in working hours as fixed by the Sen Award necessitated reduction of business hours for the public. We are not at present coming to a conclusion on that point one way or another. We are of opinion that taking all the circumstances into consideration a maximum limit of 39 hours per week made up of 7 hours per week day and 4 hours per Saturday exclusive of recess should be fixed as applicable to all banks purely as an interim measure, pending the determination of the question by our final Award. This decision has the advantage of abolishing the astounding variety of working hours as at present and substituting a fairly uniform standard. Secondly, it certainly curtails the excessive hours of work in some of the out-of-the-way branches and in some banks about which we had loud protestations. It is more or less in accordance with the requirements of work as found in the working hours statements of the major banks in the major cities. Though it increases the Sen Award working hours by 3 hours per week it also permits the retention of the present banking hours, as well as retention of the Saturday clearing. The convenience to the public is not affected. There is considerable relief to the employers from over-work. A fairly uniform standard is laid down and, besides, there is another advantage relating to overtime payment to which reference will be made below. Reiterating again that we do this purely as an interim measure and without in any way pre-judging the issue, we think this limit of 39 hours maximum will be a just and equitable solution of the problem. We, therefore, order that the present working hours of the banks wherever they are less than 39 hours should be retained but anything over 39 hours should be given up. 7 hours during week days and 4 hours on Saturday will be allowed. There

must, of course, be an interval of not less than half an hour for lunch during week days. This is exclusive of the 7 hours fixed above. These will be the limit of prescribed hours, but it is hoped, that in practice as was stated by some of the big banks the actual hours may fall short and employees will continue to be allowed to go as soon as their day's work is finished. Further, we direct overtime payment for period beyond 7 hours on week days and 4 hours on Saturday as per the scale of the Sen Award. The banks complained that there is a tendency on the part of the workmen to go slow because of the overtime payment allowed by the Sen Award, particularly as there was no cushioning or an intermediate period beyond the stated hours of work. What we have provided will really operate as having the cushioning effect for a period of half an hour everyday beyond the hours fixed by the Sen Award. This is for the clerical staff. As regards subordinate staff, we fix the maximum number of working hours at 42½ per week. From all these points of view, it appears to us eminently just and reasonable that an order in the above terms should prevail during the pendency of our enquiry and until our Award becomes enforceable.

8. The second question of importance relates to dearness allowance. The claim of the Unions is that dearness allowance should be paid as per the Sen Award formula wherever there is a rise in the slab due to the rise in the cost of living index. Mr. Phadke for the Exchange Banks had asked for dearness allowance at an increased flat rate but he withdrew that claim and chose to fall in line with the claim of the other Unions as stated above. This claim proceeded on the footing that Section 7 of the Industrial Disputes (Amendment and Temporary Provisions) Act, 1951, froze the dearness allowance at the March 1951 'rate' meaning thereby 'the amount' paid in March 1951; in other words, any fall in the slab is not to affect adversely the employees. At one time it was stressed that this was not the proper interpretation of Section 7 of the Act. It was urged that on true construction, it directed a rise in the payment of dearness allowance according to a rise in the cost of living index. Emphasis was laid on the use of the word "rate" as distinct from "amount", but when it was pointed out that that argument would amount to this that the Legislature had already granted them substantially by statutory provision what they now ask the Tribunal to grant by way of discretionary interim relief and that the Legislature itself had provided a remedy for realization of the correct amount, it was felt that that method of approach to the problem was not the proper one. Ultimately, therefore, the employees rested their case on the assumption that the Legislature froze the amount as in March 1951 and it did not permit a fall. On that footing, it was urged that ever since April 1951, there has been a considerable rise in the cost of living index in various parts of the country which rise altered the slabs in favour of the employees and entitled them to higher dearness allowance at the increased slabs. Detailed charts showing the cost of living index figures in various places during the months of 1951 and the first 3 or 4 months of 1952 have been filed by the parties before us. An examination of these charts shows that there has been a rise in some parts of the country in the cost of living index which has increased the slab for calculation purposes. We find, on a close inspection, that the slab has been steady throughout in Madras and in Nagpur, but in Bombay for five or six months only there has been a rise, otherwise it is steady. In Calcutta, there has been an increase of one slab down to December 1951 but otherwise it is steady. There has been an increase by one slab in Kanpur and Delhi. We have considered the major places. We called for figures from banks as regards the number of branches in different States and the present number of employees. Most of the major banks have furnished such statements. We find that nearly 15,000 workmen are in West Bengal, about 10,000 in Bombay, about 5,000 each in Madras and U.P. and about 2,500 in Delhi. In some cases the number is really less than 2,000 and in some other places even less than 1,000. That gives a rough picture of the distribution of employees amongst banks in the various parts of the country. It is clear, therefore, that there is a rise which may be said to affect only one half of the total number of employees. The extent of such rise in the cost of living index has been set out above. Mr. Chari calculated what would be in effect a loss sustained by the employees by the non-implementation of the Sen Award by not giving higher dearness allowance according to the increase in the cost of living index. His chart shows that speaking broadly and generally, about a month's salary for the whole year may be said to be withheld from the employees. A study of the cost of living index reveals that generally the rise has been by not more than 10 points on an average for 4 or 5 months, and it never exceed 10 points. Such increase in terms of points may however work out in terms of percentage to something like 5 per cent. and in some cases a little more. The Banks' contention therefore was that there has not been an appreciable rise in the cost of living index so as to cause acute distress of a kind which calls for urgent interim relief pending the passing of an Award by this Tribunal. Our attention was drawn to the test

laid down by the Sen Tribunal in the various interim awards which they gave from time to time wherefrom it appears that unless there is a rise of about 25 per cent. or thereabouts so as to justify an inference of an acute distress, interim relief was not called for. This test was no doubt applied to cases where generally there was a prior award fixing reasonable scales of pay and dearness allowance. Moreover, it was pointed out that the freezing of the employees' salary at the 1951 March level itself secures for the employees a decent amount by way of salary which, compared with what they were getting in pre Sen period, really comes to an increase ranging from 25 to 30 per cent. It was contended that the employees were not so badly off and the temporary rise in the cost of living index to some extent does not justify the grant of interim relief, particularly when we find from the study of the figures of the cost of living index from January 1952 onwards the tendency is towards a fall in prices. It is true that due to withdrawal of food subsidy the tendency towards a fall has been arrested and there is a slight increase in the month of April and possibly May also in some parts of India, but on the whole the picture that emerges is a slight rise in the remaining months of 1951 and a fall in 1952. The rise, however, is not appreciable. The slab, it must be remembered may vary by one unit even when there is an increase of a few points, as, for instance, between 138 and 142. The former will be three slabs and the latter four though the increased points are only 4 in number. Taking a broad view of the matter and remembering that this is only an interlocutory stage when the full enquiry is not before us, we do not think that a case for grant of dearness allowance as per Sen Award formula is made out. Further, the Legislature having addressed its mind to the particular question of pay and allowances and how the matter should be dealt with during the interval, we think that what the Legislature has provided for must be deemed to be sufficient unless a very clear case is made out. Moreover, it was pointed out that a large number of the employees have drawn their increments in February 1952 and received increased dearness allowance. Bonuses also have been declared and paid in several cases. On the whole, we are not satisfied that the level at which pay and allowances have been stabilised is so low as to require the grant of an immediate relief through increased dearness allowance as prayed for. The rise, such as it is, is not, in our opinion, so marked as to call for relief being granted now.

9. We have to say a special word with regard to banks in Part 'B' States. It was contended that Part 'B' States did not have the benefit of the Sen Award or Section 7 of the Industrial Disputes (Amendment and Temporary Provisions) Act, 1951, and the pay scales in most of these banks are very low and have been low for several years. In their case the suffering is said to be acute. It was however made known to us that most of the major banks have adopted the Sen Award scales in Part 'B' States also with the result that the present scale of salary there is on Sen Award lines. It is only with reference to four or five banks figures were given to show that the pay scale was low but even there on examination it was found that there has been since then a revision of pay scale in recent times and therefore no special case is made out for the banks in such States. In the result this prayer as regards dearness allowance is refused.

10. The third item for which interim relief is asked relates to medical relief. Amenities by way of medical relief were being given in some of the big banks even prior to the Sen Award. The Sen Award provides for medical relief in all cases but regulates it with regard to different classes of banks. The Sen Award was in force only for a few months. Most of the bank employees did not have the benefit of medical relief before the Sen Award period and after the Sen Award period they have been denied such relief. The employees now demand the restoration of the benefits as per Sen Award. The Banks complain that this cannot be adopted *in toto* and the Sen Award itself requires many modifications. It was particularly pointed out by 'A' Class banks that no upper limit has been fixed with regard to medical expenses bills. A limit has been fixed for 'B' and 'C' Class banks. They complain that there have been several instances of what they characterise as a misuse of medical relief benefit by the employees. We are not now in a position to go into the merits of the dispute, but broadly speaking medical aid is certainly an urgent matter. From a humanitarian point of view the Banks should not hesitate to give reasonable medical relief to their employees where they can afford it. Undoubtedly, social security schemes are essentially part of the duties of the State as a whole, but it has been recognized that institutions and establishments should contribute towards the same, at least so far as their own employees are concerned. The materials before us not being full, we should ordinarily have hesitated to give any direction so far as this medical relief claim goes, still we feel that it should not be too much of a burden on banks if we give some kind of relief now pending our final award. 'A' Class banks have stated before us that even now

they continue to have doctors in various important centres where free consultation is allowed and usual mixtures are given free. Only costly Injections are not given free. In some cases where there is a real need for treatment involving expenses they generally grant a portion of such expenses. We have not before us any figures relating to the amount spent by banks under this medical relief item as per Sen Award. All that we can do therefore in the present case is to say that all existing facilities by way of providing for doctors and free consultation and free medicines should be kept up and the banks should further implement the provision relating to payment of bills but subject to a limit to be imposed by us. The limit for 'B' and 'C' Class banks is as per Sen Award. For 'A' Class banks the limit will be at double the rate fixed for 'B' Class banks in the Sen Award. These directions, in our opinion, will provide a working basis which, while not denying *in toto* medical relief to employees, secures to them at least some part of their prayer.

11. Lastly, certain special matters were brought to our notice in relation to individual banks and employees in particular offices. In the course of the discussion before us a solution of many of these matters was agreed upon between Counsel and in some cases there was a promise that the matter would be considered with a view to remove all legitimate grievances. We do not want to give any directions now on any of these matters as there is no need to do so.

12. There yet remains one question as to the form in which the relief is to be given. It was suggested to us that we should pass what is known as an "order" as distinct from "award". If it is an Award it has to be sent for publication. If it is an Order it need not go for publication. The essential difference consists only in the time factor. Our attention was drawn to a decision of the Labour Appellate Tribunal which holds that it is only the final Award which requires to be sent for publication. In this view it was urged that we can pass an interim 'award' or an interim 'order' or 'decision' which did not need publication by Government for it to become effective. The employees' Counsel stated before us that this is what they wanted. The Banks' Counsel suggested that there might be some legal difficulty particularly with reference to the method of giving effect to the order. The employees' Counsel categorically stated before us that they would take the risk whatever it may be of our passing an order instead of an award. In our opinion mere nomenclature is really not the relevant consideration. The real question is whether we can make our decision by whatever name we call it, to take effect from the date to be fixed by us without pre-publication by Government. We are of opinion that as per the judgment of the Labour Appellate Tribunal already referred to we may adopt the course of reading out our decision and passing an order directing its enforceability even before publication. As a matter of precaution we also propose to send a copy of this decision in the form of an interim award for publication to Government not only for avoiding a possibility of any legal difficulty in enforcing the order but also for carrying it out more effectively.

13. The directions regarding working hours as above will come into effect from 4th August 1952. As regards medical relief it will come into effect from 1st August 1952 but bills already received by the banks before 1st July 1952 will also be taken into consideration and paid for by them but the employees will not be allowed to send in new bills for any period prior to 1st August 1952.

14. As regards I.A. No. 27/52, in view of the above conclusions, it is unnecessary to consider the special case relating to certain employees of the Bank of India who had opted since September 1950 for the scale of pay and dearness allowance of the Bank of India.

S. PANCHAPAGESA SASTRY, Chairman.
M. L. TANNAN, Member.
V. L. D'SOUZA, Member.

BOMBAY;

Dated the 21st July 1952.

[No. LR-100(43).]

S. MULLICK, Dy. Secy.

New Delhi, the 28th July 1952

S.R.O. 1345.—In exercise of the powers conferred by rule 4 of the Coal Mines Rescue Rules, 1939, the Central Government hereby appoints Shri J. N. Sharma,

M.L.A., as a Member of the Rescue Stations Committee constituted under the notification of the Government of India in the Ministry of Labour No. S.R.O. 23, dated the 31st December 1951, vice Shri D. N. Sen, who shall be deemed to have vacated his seat on the Committee under clause (c) of sub-rule (1) of rule 8 of the said Rules.

[No. M.54(2)52.]

P. N. SHARMA, Under Secy.

New Delhi, the 26th July 1952

S.R.O. 1346.—*Corrigendum.*—On page 983 of S.R.O. 1108, dated the 16th June 1952, published in the *Gazette of India*, Part II Section 3, dated the 21st June 1952, after various signatures of the parties insert the following:

"The terms and conditions of settlement stated above shall be made operative by the Company on and from the 1st of May 1952, as per agreement."

[No. LRI/90(120).]

ORDERS

New Delhi, the 23rd July 1952

S.R.O. 1347.—Whereas the Central Government is of opinion that an industrial dispute has arisen between the Bombay Port Trust and its employees in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by section 7 and clause (c) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), and in supersession of the order of the Government of India in the Ministry of Labour No. S.R.O. 954, dated the 13th June 1951, the Central Government hereby constitutes an Industrial Tribunal of which Shri S. H. Naik, Member, Industrial Court, Bombay, shall be the sole member, and refers the said dispute for adjudication to the Industrial Tribunal so constituted.

SCHEDULE

1. The number of workers in the 'A' category should be raised to 2,800.
2. The number of workers in the 'B' category should not exceed 500.
3. Recruitment to category 'A' should be solely from category 'B'.
4. The attendance allowance for category 'B' workers should be increased.
5. Workers should be given 12 holidays per year and Sunday offs with full pay and allowances.
6. Principles governing promotion to the posts of gang morpia and special morpia.
7. The necessity to fill existing vacancies in the posts of morpias and special morpias.
8. Withholding of increments for absence on the 31st August, 1950 on the occasion of the token strike called by the Hind Mazdoor Sabha.
9. Preferential claims of category 'A' and 'B' workers over purely casual labour for working the third shift.

[No. LR-2(325).]

S.R.O. 1348.—Whereas the Central Government is of opinion that an industrial dispute has arisen between the Bombay Port Trust and its employees in respect of the matters specified in the Schedule hereto annexed;

And whereas the Central Government considers it desirable to refer the dispute for adjudication;

Now, therefore, in exercise of the powers conferred by Section 7 and clause (c) of sub-section (1) of section 10 of the Industrial Disputes Act, 1947 (XIV of 1947), and in supersession of the order of the Government of India in the Ministry of

Labour No. S.R.O. 953, dated the 13th June 1951, the Central Government hereby constitutes an Industrial Tribunal of which Shri S. H. Naik, Member, Industrial Court, Bombay, shall be the sole member, and refers the said dispute for adjudication to the Industrial Tribunal so constituted.

SCHEDULE

1. Fresh conditions should not be imposed for payment of Special Compensatory Allowance to Crane Drivers and the allied staff.
2. Reinstatement of Shri S. B. Ansurkar, the Assistant Secretary of the Union.
3. Senior crane drivers should not be demoted while the junior ones are retained as crane drivers.
4. Retrenchment and retrenchment benefits.
5. Deduction of wages for the stoppage of work for 30 minutes on the 3rd July 1950, as a mark of respect to Shri Yusuf Meherally.
6. Withholding of increments for 6—12 months for participation in a strike on 31st August 1950 as a protest against the policy of the Bombay Port Trust and in sympathy with the textile workers.
7. Promotion of nawganies to the posts of crane drivers as in the past.
8. Leave rules according to the recommendations of the Central Pay Commission.
9. Rent should not be calculated on Compensatory allowance, but only on the sic wage.

[No. LR-2(305).]

N. C. KUPPUSWAMI, Under Secy.

MINISTRY OF FOOD AND AGRICULTURE (Agriculture)

New Delhi, the 28th July 1952

S.R.O. 1349.—In pursuance of the provisions of Rule 22(4) of the Indian Central Coconut Committee Rules, 1945, the Central Government is pleased to publish the following audited accounts of receipts and expenditure of the Indian Central Coconut Committee for the year ending the 31st March, 1951, together with auditors report and replies furnished by the Indian Central Coconut Committee:—

REPORT OF THE ACCOUNTS OF THE INDIAN CENTRAL COCONUT COMMITTEE

I. Receipts

Under Rule 22(4) of the Indian Central Coconut Committee Rules, 1945, issued under Section 18 of the Indian Central Coconut Committee Act, the audited statements of receipts and expenditure is to be furnished to the Central Government. Certified statements for the financial year ending 31st March, 1951 are attached.

2. In the year under report, the Committee was functioning as a Banker to the Indian Central Arecanut Committee. The amounts due from the Arecanut Committee were received on 2nd July 1951 and its accounts were closed.

3. The previous Audit Report was finally disposed of by the Committee and the Government of India. The one outstanding point in that report is whether the departmental account of the two Central Coconut Research Stations should be subjected to internal check by the Secretary's office.

4. The transactions of the Committee are increasing with the expansion of the activities of the Central Coconut Research Stations and a more systematic accounting is called for in these Stations especially in the Research Station at Kayangulam. The defects noticed which are mainly in the accounts of the Research Stations and suggestions for improvement are embodied in Part II of this report.

PART II

I. Receipts

(i) *Bank Cash Book and Petty Cash Book (Secretary's Office).*—(1) for all amounts received in the office by cheque or draft (entered in the register of Bank Drafts and Cheques) cash receipts are now issued from the office when intimation of realisation is received, as instructed in the previous report.

(2) All amounts received in the office are entered in a money order register and then taken over to the cash book. This money order register is thus more or less a duplicate cash book maintained to have complete addresses of the subscribers etc. The idea being to have the register to post initially all cash or stamp received in the office all office collections may be entered in this register which may be renamed as "Register of Money Orders and Office Collections".

(3) For all collections made at exhibitions by sale of publications etc. temporary receipts are soon granted in the 1st instance and when the amounts are remitted into the office, permanent cash receipts are also issued. For the collections from 22nd April 1950 to 25th April 1951, as per receipts Nos. 3801 to 3900 for Rs. 39-12-0 no temporary receipts are seen issued but only permanent receipts.

The system of issuing temporary receipts has since been discontinued from 1st January 1951 and is substituted by issue of bills. This system is now in order. The bills are issued for collections of subscriptions for publications only and no bills are issued for sale of single copies of Bulletin etc. Thus the total collections at the Trivandrum Exhibition amounted to Rs. 652-0-0 out of which the bills issued were for Rs. 407-0-0 only. The balance of Rs. 245-0-0 is not supported by bills. The same was the case with regard to the collections of the Tellicherry Exhibition also. As a practical procedure the clerk in charge of the exhibition may at the close of the exhibition issue a consolidated bill for the single copies sold and account for the stock.

(ii) *Petty Cash Book* (Central Coconut Research Station, Kasaragod).—(1) The serial number of the cash bills begins from 1st April 1950 with No. 815 and this serial continues to 1,000 and a fresh serial with No. 1 is started from 28th August 1950. It is desirable to have one serial for each year, so that omissions to book receipts may be detected.

(2) The counterfoils of the cash bills in Kasaragod Station were not produced but the check was conducted with the triplicate copies received in the Secretary's Office. The counterfoils may be arranged to be produced at the next audit.

(3) Delays in remittances were noticed in a few cases.

(a) A sum of Rs. 251 collected on 28th March 1951 and 29th March 1951 is remitted on 26th April 1951 only.

(b) An amount of Rs. 672-13-0 collected from 24th February 1951 to 26th March 1951 was remitted on 27th March 1951.

These delays in remittances have to be avoided.

(iii) *Petty Cash Book*—(Central Coconut Research Station, Kayangulam).—(1) The supporting cash bills are not seen in respect of the remittances of Rs. 124-14-4 and Rs. 164-2-8 being the spraying charges credited on 29th April 1950 and 6th October 1950. It is also not known the period in which these amounts were actually collected.

(2) Delay in remittances is noticed in some cases.

(a) Amounts of Rs. 794-9-4 and Rs. 191-0-8 collected on 27th May 1950 as per cash bills 155 and 156 respectively are seen booked on 4th November 1950, presumably on account of utilisation towards spraying expenditure which has, however, been got condoned by the Committee.

(b) Whenever remittances are made, it should be seen that all amounts collected and booked in the cash book till the close of the previous day are remitted. As seen in the following instances there is also delay in such remittances.

Date of collection	Amount	Date of Remittance	Amount	Remarks
1. 25.3.1950	327-0-0	4.4.1950	703-0-0	Slight delay in remittance. Item 3 should have been remitted along with the remittance of 4.4.1950.
2. 1.4.1950	436-0-0			
3. 3.4.1950	272-8-0	10.4.1950	272-8-0	
4. 21.4.1950	5-0-0	3.5.1950	5-0-0	Item (4) should also have been remitted along with remittance of (3).
5. 29.4.1950	474-14-4	2.5.1950	474-14-4	
6. 4.5.1950	691-8-0	6.5.1950	691-8-0	
7. 6.5.1950	461-0-0	9.5.1950	461-0-0	Delay in remittance should have been avoided. Item (8) should have been included in the remittance of 18.5.1950.
8. 9.5.1950	7-8-0	19.5.1950	7-8-0	
9. 10.5.1950	233-10-1	18.5.1950	233-10-1	
10. 11.5.1950	68-15-0	18.5.1950	68-15-0	

(3) The instructions issued in the previous report that the receipts under spraying should not be utilised for departmental expenditure were implemented in the course of the year. The cases that were noticed under this category were not condoned by the Committee on 28th April 1951. It is surmised that delay in credit of cash collections is partly due to advance utilisation of such receipts towards departmental expenditure on spraying. Strict instructions may be issued to see that such mistakes do not recur.

Some of the defects in the petty cash book viz., delay in credit in cash book and remittance thereof, utilisation of spraying receipts towards spraying expenditure etc. are caused because the departmental executive subordinates who conduct spraying in out stations are not duly conversant with the correct procedure. The following procedure may be adopted to remedy the above and other defects noticed in the cash book:—

The Director or Joint Director may maintain a 'care form' register showing the stock and issue of receipts books (cash bill books). He may issue to the demonstrators or fieldmen the receipt books serially numbered and the number of foils certified, a serial being maintained for each station for each year. The demonstrator may maintain a petty cash book showing collections of each day and the supporting receipt numbers. For expenditure he may be given an appropriate amount of temporary advance from the Research Station advances which may also be accounted for in the cash book. When the demonstrator returns to headquarters, his cash book may be scrutinised and the entire collections and expenditure got accounted for. The entry in the headquarters cash book for the receipts need then be only "Spraying collections from..... to..... as per receipt Nos....." The demonstrators' cash books may also be made available for audit hereafter.

(iv) *Stock and issue registers of Journal, Bulletins etc.*—The instructions given in the previous report regarding the entry of receipt numbers, value etc. are generally followed. The number of paying subscribers on the rolls will not be readily available now from the register of subscribers. Hereafter the number on the rolls may be worked out on a separate page of the register with working details as follows:—

No. at the end of	/52.	
Removals during the month (Item Nos.)
Additions during the month (Item Nos.)
No. at the end of	/52.	

(v) *Cess collection.*—The Secretary is making a periodical review of the collections against demands fixed by the assessing authorities viz. collectors. The statements of collections, balance etc. of the cess collected show the following figures:—

1. Amount due till the end of March, 1951 less collection charges.	... 22,70,561- 8-2
2. Amount collected by the respective Governments less collection charges.	... 21,48,115-14-0
3. Balance pending collection by Governments.	... 1,24,535-10-2
4. Amount credited to the Committee's account.	... 19,23,960-5-11
5. Balance to be credited (2—4).	... 2,22,155- 8-1
6. Balance to be collected and credit.	... 1,24,535-10-2

Of the balance to be credited as per item (5) the major portion representing Rs. 1,91,720 is to be transferred by the Travancore-Cochin Government. This practically represents the collections of 1950-51 and a part of the arrears relating to past periods. The respective Governments collect the cess more or less on behalf of the Coconut Committee which is to have the collections under the Act and such long delays in the transfer of large amounts means loss to the Committee. So long as these untransferred amounts earn interest with the Governments concerned such portion of the interest might also be transferable to the Committee. Anyhow such long delays must be avoided. The Committee may consider this aspect and impress on the Governments concerned for speedy transfer of the amounts and their liability for interest on this account.

(vi) *Farm Produce.*—The main item of produce is coconut which is auctioned away to the highest bidder after every harvest. The sale list or auction files were not available for reference. These may also be arranged to be produced hereafter. No sales tax is collected on the auction proceeds. If the respective State Acts do

not exempt these from levy of sales tax, the tax must also be collected. There might also be some substantial bulk of cadjan leave and other parts of coconut trees yielded from day to day and no sale proceeds are credited on this account. If they are utilised in the farm itself by conversion into ash or otherwise, adjustment of cost with accounts thereof must be effected in future.

II. Expenditure

(i) *Salaries, establishment etc.*—The Joint Director, Kayangulam is occupying a portion of the rest house and 10 per cent. of the pay is being adjusted from his pay towards house rent. Under Fundamental Rules 45A(vi) an additional charge for cost of water, light etc. is also to be made. Steps may be taken to ascertain and assess, if any additional charge is to be made on this account. He has stated he is not using furniture and no charge on this account is needed. The cases of all officers who are given quarters may be reviewed accordingly.

(ii) There is no list of sanctioned establishment as such at present. Such a list quoting the sanction of the competent authority may be prepared and kept for reference. Whenever alterations of pay by increment, revision of pay or other reason such changes may also be noted with authority. In temporary establishment bill, the authority for the establishment may also be noted.

(iii) The acquittance rolls do not call for any remark except that the separate receipts should state specifically that the amount acknowledged is gross or net as the case may be.

(iv) *Advances* are made for supplies of iron materials and pipes from the Madras Circle Registered Stock Holders' Association and the Madras Circle Pipe Dealers' Association etc. and the Governments of Travancore-Cochin and India for timber and laboratory equipment. A register is maintained for watching recoupment of all such advances. But the register does not contain all advances made e.g. advance payment to Government of India of Rs. 63,000 for laboratory equipment, Rs. 1,098 to the Electrical Ex-Engineer, Fallom, for providing lightning conductor's etc. The register should contain all advances and their recoupment should be watched. The advances were mainly necessary for the buildings and laboratory at Kayangulam which are now over. The advances were debited as outright expenditure, and payments were got sanctioned by the Committee or Government of India. Under strict rules of accounting such advances should be debited to advances and the debits to service heads be made when the stores or articles are taken to stock. It is however desirable that this procedure is followed if such advances will be necessary as a regular feature of the transactions of the Committee. A sum of Rs. 2,412/9/7 being the unspent balance of the amount of Rs. 28,950 advanced to the Travancore Forest Department on 2nd September 1948 was refunded on 13th January 1951 and Rs. 765/10—being the unspent balance of Rs. 4,200 advanced to the Madras Pipe Dealers' Association on 14th November 1949 was refunded on 13th January 1951. Delay of months and years in refunds of large amounts means loss of interest and the amount of advance even when found necessary in rare cases must be made to approximate to actual amount of supplies and the suppliers may also be requested to pass credit for interest on refunds of large amounts which take place unusually late.

(v) *Chemicals, manures and scientific instruments.*—(a) The purchase of these articles is arranged mainly by the Director or the Joint Director and it is not known from the records here that quotations are called for in all the cases. The head of the station may hereafter record a certificate in the bill submitted by him for payment that quotations were called for and that the lowest quotation had been accepted. In cases where the lowest is not accepted, the reason therefor may also be stated.

(b) For facility of examination as to whether the accepted rules regarding acquisition of stores are followed and for administrative control the head of the station who authorises purchases from time to time may enter such orders in the order book of purchases with particulars regarding articles ordered, quotations invited, quotation fixed up and bills through which payments were made. Where higher authorities are to sanction the purchases such sanction may be quoted in the bill of payment.

(c) It may also be considered whether it would be more economic to make an estimate of probable annual requirements, and quotations or tenders called for the more important of manures and chemicals required for both the stations together with conditions as to date of supply, site of delivery etc. and then orders placed.

(d) The stock registers relating to the purchases of stock, chemicals etc. are maintained by the heads of the respective sections. The invoices attached to the

bills do not give the folio of the stock register, when only the purchases could be readily traced to the stock registers. This may be done. All the stock at the end of the financial year may be physically verified and a verification certificate recorded.

(e) *Consumption of petrol for gas plant.*—The Joint Director may fix a scale for consumption of petrol for the plant and the consumption regulated accordingly.

(vi) *Labour.*—A fairly good amount is spent on labour for which muster rolls are kept. The rates how paid range from Rs. 2/- to Rs. 3/8/. Either the P.W. rates of the locality or appropriate rates fixed by the Committee may well be followed.

(vii) *Works-laboratory and Rest House.*—The final payment for the work was made only in 7/51. The total payment for these works to the end of 3/51 amount to Rs. 1,21,921/1/8. There has been departmental supply of materials such as timber, cement, iron materials etc. Detailed accounts of materials purchased, issued for each work and utilised thereon according to data, specifications and measurements may be made available along with the final bill due for audit at the next audit. Under the existing provisions of the Travancore-Cochin Government, sales tax should be collected on departmental supplies made to the contractors. This may be collected.

(viii) *Grants-in aid.*—Of the grants paid to the several Research Schemes in the several states, the audit certificates certifying to the proper utilisation of the grants paid in respect of Orissa, Kumta (Bombay) and Balia (Orissa) schemes alone have been received. The remaining six certificates and the one relating to the Marketing Scheme of co-operative Marketing of Copra, Travancore, may be obtained and filed.

(ix) *Library Register.*—The Research Stations purchase costly books. The Kasaragod Station has not produced for audit its Library Register. The following purchases were made.

- (i) Voucher No. 1528/12/2/51 for Rs. 19/4/- Cost of Books from S.S. Book Emporium, Bangalore.
- (ii) Cheque No. 50300, dated 22-3-1951 for Rs. 117/4/- Books supplied by the Premier Book Shop, Delhi.
- (iii) Voucher No. 1620/27-3-1951 for Rs. 30/10/- Introduction to Plant Anatomy.

All books purchased hitherto may be entered in a Register opened for the purpose and all future purchases may be booked therein.

(x) *Assets of the Committee.*—In the last audit a Register was suggested to be maintained to record the lands and buildings in the Research Stations, together with capital expenditure incurred thereon on the respective items. Registers of Lands, Buildings and trees are maintained. The Registers will be complete only when the value paid therefor or incurred thereon is noted, with citations of the bill numbers and the description and value are certified by the head of the Station to be verified with the Land acquisition awards. Further a register showing the capital expenditure by the main heads of classification is to be maintained and agreed with the annual capital expenditure, so that the upto-date Capital expenditure incurred by the Committee representing the assets of the Committee will be readily available. The register of trees (Kasaragod) shows that many of the trees other than coconut have been auctioned away. It may be considered whether a fresh register representing live trees may not be written up. Some of the trees in Kayankulam (Anjili, Arecaanut) are remarked to have been utilised for petty construction and repairs, building or fencing purposes. Necessary adjustment of cost may be effected in future.

Receipts and Payments account of the Indian General Coconut Committee for the year ended 31st March 1951

RECEIPTS				PAYMENTS			
Particulars	Amount			Particulars	Amount		
	Rs.	As.	Ps.		Rs.	As.	Ps.
To opening balance as on 1st April 1950.	3,74,783	0	3	I. A. Administration:			
Less tender deposit account	9,970	0	0	By salary of Secretary and staff	42,409	8	0
Less publication receipts adjusted				By allowances and honoraria to Secy. and staff.	20,193	15	0
					3,64,637	8	3
To tender deposit account :—				By leave salary and pension contributions.	1,688	3	0
Balance as on 1st April 1950	9,970	0	0	By I.C.Coc. C.P.F. contribution	2,290	12	0
Receipts during the year	1,765	0	0	By contingencies	11,342	5	9
	11,735	0	0				
Less refund	9,650	0	0	I.B. T.A. of non-official members			
				I. C. Publicity and propaganda			
	2,085	0	0				
To coconut cess receipts:				II. Agricultural Research.			
Madras	17,653	0	0	A. Research Stations.			
Bombay	22,000	15	6	(1) C.C.R.S. Kasaragod.			
Travancore-Cochin	2,00,000	0	0	(a) Capital expenditure.			
U. P.	762	11	0	Payment on account of special land acquisition staff.	1,181	3	3
Mysore	2	3	0				
	2,40,418	13	6	Layout	992	6	6
To other receipts:				Cost of stores—dead and live-stock: Implements, tools, etc.	1,084	5	0
(i) Interest on investment				Furniture and Equipment	1,076	15	3
(ii) Publication receipts	4,716	13	5				
Add amount adjusted in next year's account.	29	15	0	4,746	12	5	
				Laboratory Equipment	111	15	0
(iii) Refund out of advance paid to Madras Govt. for acquisition of lands, Kasaragod					2,273	3	3
				(b) Recurring expenditure:			
				Salary of staff	12,740	10	0

(iv) Forfeiture of Committee's contribution to P.F. a/c of subscribers resigned.

(v) To other miscellaneous receipts
Add amount adjusted in next year's account:

Telephone charges recovered. 0 13 0

Suspense : 30 0 0

Mis. receipts : 2 10 6

21 7 3

6 7 6

3 0 0	Allowances and Honoraria	7,951	5 0
	Leave salary and pension contribution	1,170	9 0
	I.C.Coc. C.P.F. contribution	537	0 0
	Contingencies	4,792	14 8
	Working expenses	15,689	2 4
			42,881 9 0

(2) C. C. R. S. Kayangulam:

(a) Capital expenditure:

Layout	3,995	0 0
Building construction	943	6 5
Building contingencies	5,522	1 0
Electric fittings	9,672	5 6
Water supply fittings	8,549	6 6

Cost of stores, dead and live stock:

47,806	3 2	Implements, tools etc.	2,367	12 9
18,337	9 7	Furniture and equipment	52	12 0
		Laboratory equipment	73,203	4 6
		Meteorological Observatory.	2,487	7 2
				78,111 4 5

(b) Recurring expenditure:

3,836	12 9	Salary of staff	40,743	3 0
150	0 0	Allowances and Honoraria	18,186	7 0
		Leave salary and pension contribution	997	10 9
0 12 0		I.C.Coc. C.P.F. Contribution	2,834	0 0
		Contingencies	11,276	14 4
		Working expenses	13,560	9 3
				87,598 12 4

(c) Scheme for control of Leaf Disease of coconut :

(i) Old Scheme	.	.	7,000	3 2
(ii) Extension Scheme	.	.	4,323	12 5

B. Grants-in-aid:

(a) Research Schemes:

Regional Coconut Research Stations:				
(i) Orissa	.	.	4,740	0 0
(ii) Travancore	.	.	17,790	0 0
				22,530 0 0

(b) Coconut nurseries:

(i) Madras Comprehensive scheme	.	.	48,215	0 0
(ii) Puri, Orissa	.	.	4,070	0 0

RECEIPTS			PAYMENTS		
Particulars	Amount	Particulars	Amount		
Rs. as. ps.		Rs. as. ps.		Rs. as. ps.	
(iii) Vaikom and Kazhakuttam . . .	1,810 0 0				
(iv) Arsikere, Mysore . . .	4,640 0 0				
(v) Irinjalakuda, Cochin . . .	2,440 0 0				
(vi) Kumta, Bombay . . .	2,280 0 0				
(vii) Balia, Orissa . . .	2,230 0 0				
(viii) Coorg . . .	2,265 0 0				
(ix) Maradur, Madras . . .	4,125 0 0				
				72,075 0 0	
III. Marketing Schemes:					
Co-operative Marketing of Copra, Travancore.				1,100 0 0	
By closing balance.					
Current a/c with Imperial Bank of India	2,37,289 12 2				
Imprints:					
Secretary's Office . . .	750 0 0				
C.C.R.S. Kasaragod . . .	1,500 0 0				
C.C.R.S., Kayangulam . . .	1,500 0 0				
		3,750 0 0			
Advance to Arecanut Committee . . .	5,279 4 10				
Advances recoverable a/c.	309 0 0				
C. C. R. S. Kayangulam D. D. T. temporary advance account.	151 8 3				
Bank commission recoverable . . .	0 6 0				
Balance adjusted in next year's account:					
Publication receipts . . .	29 15 0				
Other Mis. receipts . . .	6 7 6				
		36 6 6			
By I. C. Coc. C. Prov. F. a/c (interest to be remitted in P.O.S. Bank).				2,46,816 5 9*	
				0 12 0	
6,92,643 4 9				6,92,643 4 9	

*Includes Earnest money deposit of Rs. 2,085/- and cash security of Rs. 150/-.

(Sd.) K. RAMAN MENON,
Accountant.

(Sd.) K. GOPALAN,
Secretary.

Auditor's Certificate

The accounts of the Indian Central Coconut Committee for the year ending 31st March, 1951, have been audited by me. The statement of receipts and payments has also been examined with the books of account and vouchers and other relevant records. I certify that the above statement sets forth correctly the transactions of the Committee relating to the aforesaid period.

(Sd.)
Assistant Accountant General,
Travancore-Cochin.

Receipts and payments account of the Indian Central Coconut Committee Provident Fund for the year ended 31st March 1951.

RECEIPTS			PAYMENTS		
Particulars	Amount	Amount	Particulars	Amount	Amount
	Rs. AS.	Rs. AS.		Rs. AS.	Rs. AS.
To opening balance as on 1st April 1950 :			<i>By Subscription account :</i>		
Post Office Savings Bank account	578 11		Advances to subscribers . . .		415 0
<i>To subscription account :</i>			<i>By contribution account :</i>		
Subscriptions received . . .	8,264 0		Forfeiture of Committee's contribution to the account of the subscriber resigned.		3 0
Refund of advance with interest	395 0	8,659 0			
<i>To contribution account :</i>			<i>By investment account :</i>		
Contribution received . . .	5,206 0		Post Office National Savings Certificate		14,000 0
<i>To interest account :</i>			By closing balance in the Post Office Savings Bank.	486 14	
Special contribution by the Committee.	455 12		By cash remitted in the Post Office Savings Bank.	0 12	487 10
Interest on Post Office Savings Bank account received for the year 1949-50.	6 3	461 15			
TOTAL . . .		14,905 10	TOTAL . . .		14,905 10

Income and expenditure account for the year ended 31st March 1951

Expenditure		Income	
	Rs. As.		Rs. As.
To interest credited to subscription account . . .	549 0	By special contribution from Committee for payment of interest.	455 12
To interest credited to contribution account . . .	215 0	By interest accrued on Post Office National Savings Certificates.	300 10
To interest short drawn in 1949-50 drawn in 1950-51 and adjusted to subscription account.	2 0	By interest on Post Office Savings Bank account	9 10
TOTAL . . .	766 0	TOTAL . . .	766 0

Balance sheet as at 31st March 1951

	Liabilities			Assets			
	Rs.	As.	Ps.	Rs.	As.	Ps.	
<i>Subscription Account—</i>							
As per last balance sheet	13,757	0	0	<i>Investments—</i>			
Subscription received during the year	8,264	0	0	Post Office National Savings Certificates as per last balance sheet	20,050	0	0
Refund of advance with interest	395	0	0	Investment during the year	14,000	0	0
Interest credited	549	0	0	Balance in Post Office Savings Bank account.	486	14	0
	22,965	0	0	By cash	0	12	0
Less advance to subscribers	415	0	0				487 10 0
	22,550	0	0	Interest accrued on Post Office Savings Bank account for 1950-51	9	10	0
<i>Contribution account—</i>							
As per last balance sheet	7,073	0	0	On Post Office National Savings Certificates for 1949-50.	193	2	0
Contribution received during the year	5,206	0	0	Ditto. 1950-51	300	10	0
Interest credited	215	0	0				503 6 0
	12,494	0	0				
Less forfeiture of contribution to account of subscriber resigned.	3	0	0				
	12,491	0	0				
TOTAL	35,041	0	0				35,041 0 0

(Sd.) K. RAMAN MENON,
Accountant.

Checked and found correct.

(Sd.) K. GOPALAN,
Secretary.

(Sd.)
Assistant Accountant General
(Travancore-Cochin).

REPLIES FURNISHED BY THE INDIAN CENTRAL COCONUT COMMITTEE TO THE AUDIT REPORT PART I

Para 3.—It has been decided that the accounts of the two Central Coconut Research Stations of the Committee should be examined by the Secretary of the Committee at least once in six months. The periodical examination is being undertaken accordingly.

Para 4.—The Director, Central Coconut Research Station, Kasaragod, has stated that the system of accounting and maintenance of registers in vogue while the Research Station was under the Madras Government is being followed in the Central Coconut Research Station, Kasaragod, and as suggested by him it has been decided to continue the procedure in that Research Station and to follow the same procedure in the Central Coconut Research Station, Kayangulam, also.

PART II

I. Receipts

(i) *Bank Cash Book and Petty Cash Book*.—The instructions contained under this head are being adhered to.

(ii) *Petty Book (Central Coconut Research Station Kasaragod)*.—(1) The Director has stated that for the bill books in use at the Research Station serial numbers from 1 to 10,000 will be adopted. This will be a safeguard against any possible omission to book receipts.

(2) The counterfoils of the cash bills will be arranged to be produced for audit in future.

(3) The Director has stated that he has issued instructions to his staff concerned to make prompt remittances of collections.

(iii) *Petty Cash Book (Central Coconut Research Station, Kayangulam)*.—(1) The details of cash bills in support of the collections are furnished in the Joint Director's reply (enclosed).

(2) and (3) The Joint Director has been instructed to ensure that delay in remittance of collections is avoided and also to adhere to the procedure suggested in the report with regard to collections from the spraying scheme.

(iv) *Stock and issue register of Journals, Bulletins etc.*—The instructions are being adhered to.

(v) *Cess Collections*.—The points raised in the report have been brought to the notice of the Travancore-Cochin Government and they have been requested to credit immediately to the Committee's funds the amount of coconut cess pending collection and remittance.

(vi) *Farm Produce*.—The files relating to the auction sale of farm produce containing the sale list will be made available for future audits.

The Director, Central Coconut Research Station, Kasaragod, has stated that the Madras Government have exempted all agricultural produce sold by the producers direct from the levy of sales tax. As regards collection of sales tax in respect of farm produce sold at the Central Coconut Research Station, Kayangulam, the Joint Director has taken up the matter with the State Sales Tax authorities.

With regard to the adjustment of cost of the cadjan leaves and other parts of coconut trees utilised in the farm itself for conversion into ash or other use, the Director, Central Coconut Research Station, Kasaragod, has stated that following the practice in vogue under the Madras Government the quantity of ash is neither credited as receipts nor debited as working expenses as the farm is not run as a commercial concern. He has also recommended that the above practice may be continued in the Research Stations of the Committee as otherwise it would involve unnecessary utilisation of farm labour for collecting and stocking the materials in a central place, burning them for ash and bringing it to stock. It will also involve much scriptory work for maintenance of necessary registers and working out of the cost for adjustment in accounts. In view of the difficulties pointed out by the Director, the Committee has agreed to the proposal that the existing practice of using the shed leaves etc. for purposes of manure may be continued in the Research Stations, the cost of cadjan leaves etc. used for buildings or other works alone being accounted for.

II. Expenditure

(1) Regarding recovery of charges on account of water, light etc. from the Joint Director, Central Coconut Research Station, Kayangulam, besides the rent paid by him for occupying a portion of the rest house, he has stated that the rest house is provided with its own meter for electricity consumed and all the related bills are

paid by him. As regards water charges, he has stated that there is no well in the rest house, that only two taps have been provided in the rest house premises for water supply and that additional charge on this account is not justifiable. The Committee has agreed that the practice obtaining in respect of residential quarters attached to the Research Stations under other commodity Committees may be ascertained and that procedure adopted in this case. The other Commodity Committees are accordingly being addressed in the matter.

(ii), (iii) and (iv) The instructions have been noted for guidance.

(v) *Chemicals, manures and scientific instruments.*—(a) The Committee decided that in regard to purchases made by the Director, Central Coconut Research Station, Kasaragod and the Joint Director, Central Coconut Research Station, Kayangulam quotations need be invited by them only when the value exceeded Rs. 250/- in each case. In the case of other purchases the certificate as required in the audit report will be recorded by them.

(b) The Director, Central Coconut Research Station, Kasaragod and the Joint Director, Central Coconut Research Station, Kayangulam are being asked to adhere to the instructions regarding maintenance of an order book of purchases.

(c) For the reasons indicated in the Director's comments, the Committee has agreed that the existing practice of placing separate indent for the purchase of the annual requirements of manures, stores etc. in respect of the two Research Stations may be continued.

(d) The instructions will be followed at both the Research Stations.

(e) *Consumption of petrol for gas plant.*—The Joint Director, Central Coconut Research Station, Kayangulam, has stated that the monthly requirement of petrol for the gas plant is at present 36 gallons. He is being called upon to review the consumption periodically.

(vi) *Labour.*—Labour is at present paid at the Research Stations on the basis of the local rates and the Director, Central Coconut Research Station, Kasaragod, and the Joint Director, Central Coconut Research Station, Kayangulam, certify in the muster rolls that the rates paid are not in excess of the local rates. In the light of the Director's comments on this point, the Committee has agreed to follow the existing practice in the matter of employing labour.

(vii) Action has been taken to make available at the next audit the required particulars and to collect sales tax on departmental supplies to the contractors.

(viii) Action has been taken to obtain the audit certificates.

(ix) *Library Register, Central Coconut Research Station, Kasaragod.*—The Director has stated that a register is being maintained and that it will be produced in future for audit.

(x) *Assets of the Committee.*—The Director, Central Coconut Research Station, Kasaragod, and the Joint Director, Central Coconut Research Station, Kayangulam are being instructed to maintain the registers of lands, buildings and trees with the necessary particulars. They are also being asked to maintain a register showing the capital expenditure incurred in each Research Station as suggested in the audit report.

A fresh register of trees will be opened at the Central Coconut Research Station, Kasaragod after the lay out of the Station is completed, as proposed by the Director.

[No. F.2-29/52-Comm.II.]

S. K. MIRCHANDANI, Under Secy.

